

Pacific Swimming Budget vs Actual

September 2018 through August 2019

	Q1 Sep -		Q2 Dec '18 -		Q3 Mar -		TOTAL	
	Nov 18	Budget	Feb 19	Budget	May 19	Budget	Sep '18 - May 10, 2019	Budget
Ordinary Income/Expense								
Income								
Membership-USA Swim Fees								
11000 - Membership								
11005 - Athlete	416,401.00	546,000.00	665,351.38	618,164.00	53,068.00	97,500.00	1,134,820.38	1,355,664.00
11010 - Non-Athlete	33,412.00	36,584.00	58,626.00	53,380.00	3,968.00	7,820.00	96,006.00	103,564.00
11015 - Club	6,800.00	9,020.00	18,500.00	16,850.00	1,850.00	2,280.00	27,150.00	28,825.00
11030 - Overpayments	28.00	0.00	38.00	0.00	0.00	0.00	66.00	0.00
Total 11000 - Membership	456,641.00	591,604.00	742,515.38	688,394.00	58,886.00	107,600.00	1,258,042.38	1,488,053.00
51000 - USA Swim Fees								
51015 - Annual Athlete	(301,252.00)	(403,000.00)	(543,785.00)	(490,000.00)	(41,275.00)	(72,000.00)	(886,312.00)	(1,007,205.00)
51020 - Seasonal	(32,370.00)	(35,700.00)	(2,280.00)	(2,100.00)	(1,380.00)	(7,650.00)	(36,030.00)	(73,200.00)
51030 - Non-Athlete	(30,280.00)	(32,280.00)	(50,200.00)	(47,100.00)	(3,060.00)	(6,900.00)	(83,540.00)	(91,380.00)
51040 - Club / Organization	(2,260.00)	(2,580.00)	(5,670.00)	(5,530.00)	(560.00)	(570.00)	(8,490.00)	(8,890.00)
51045 - Volunteer(s) of the Year	0.00	(1,000.00)	0.00	0.00	0.00	0.00	0.00	(1,000.00)
Total 51000 - USA Swim Fees	(366,162.00)	(474,560.00)	(601,935.00)	(544,730.00)	(46,275.00)	(87,120.00)	(1,014,372.00)	(1,181,675.00)
Total Membership-USA Swim Fees	90,479.00	117,044.00	140,580.38	143,664.00	12,611.00	20,480.00	243,670.38	306,378.00
11500 - Meet Fees LSC								
11505 - Entry Fees	98,382.70	148,000.00	123,968.95	115,000.00	63,333.65	115,000.00	285,685.30	478,000.00
11510 - Sanctions	2,090.00	2,895.00	2,430.00	2,500.00	1,270.00	2,195.00	6,075.00	10,215.00
11515 - Late Payment Penalty	276.19	225.00	1,208.88	225.00	401.64	225.00	1,886.71	900.00
Total 11500 - Meet Fees LSC	100,748.89	151,120.00	127,607.83	117,725.00	65,005.29	117,420.00	293,647.01	489,115.00
11700 - Pacific Hosted Meets								
11705 - Entry Fees	0.00	0.00	0.00	0.00	72,760.00	86,000.00	72,760.00	172,000.00
11715 - Vendor Support	0.00	0.00	0.00	0.00	0.00	3,500.00	0.00	7,000.00
Total 11700 - Pacific Hosted Meets	0.00	0.00	0.00	0.00	72,760.00	89,500.00	72,760.00	179,000.00
12500 - Age Group Program - Co-Pay								
12505 - Western Zone	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,400.00
12510 - Pacific Coast	0.00	0.00	7,920.00	7,040.00	0.00	0.00	7,920.00	7,040.00
12515 - Zone All-Star Meet	0.00	0.00	0.00	0.00	20,580.00	20,580.00	20,580.00	20,580.00
Total 12500 - Age Group Program - Co-Pay	0.00	0.00	7,920.00	7,040.00	20,580.00	20,580.00	28,500.00	78,020.00
13000 - Camp Program - Co-Pay								
13005 - SR Olympic Training Center	0.00	0.00	7,875.00	7,560.00	0.00	0.00	7,875.00	7,560.00
13010 - 11/12 JO Camp	0.00	0.00	0.00	0.00	0.00	2,880.00	0.00	2,880.00
13015 - Adam Schmidt 10 & Under	0.00	0.00	0.00	0.00	0.00	1,280.00	0.00	1,280.00
13030 - 13-18 Junior Leadership Camp	0.00	2,560.00	0.00	0.00	0.00	0.00	0.00	2,560.00
13035 - Diversity Camp	940.00	750.00	0.00	0.00	0.00	0.00	940.00	750.00
Total 13000 - Camp Program - Co-Pay	940.00	3,310.00	7,875.00	7,560.00	0.00	4,160.00	8,815.00	15,030.00

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	Q1 Sep - Nov 18		Q2 Dec '18 - Feb 19		Q3 Mar - May 19		TOTAL Sep '18 - May 10, 2019	
	Budget		Budget		Budget		Budget	
14000 • Marketing Income								
14035 • Website Ads	250.00	300.00	400.00	350.00	250.00	250.00	900.00	1,050.00
Total 14000 • Marketing Income	250.00	300.00	400.00	350.00	250.00	250.00	900.00	1,050.00
15000 • Merchandise Sales								
15200 • Officials Apparel Sales	3,110.70		642.50	0.00	250.00	0.00	4,003.20	0.00
15300 • A Medal Sales	344.84		758.64	0.00	413.80	0.00	1,517.28	0.00
Total 15000 • Merchandise Sales	3,455.54	4A	1,401.14	0.00	663.80	0.00	5,520.48	0.00
16000 • Other Income								
16005 • Meet Reg Surcharge	1,410.00	1,220.00	1,638.00	1,760.00	470.00	840.00	3,518.00	4,720.00
16006 • Meet Reg Rebate	(1,040.00)	(1,080.00)	(1,030.00)	(1,180.00)	(1,028.00)	(1,150.00)	(3,098.00)	(4,212.00)
16010 • Awards Banquet	3,962.25	2,500.00	0.00	0.00	0.00	0.00	3,962.25	2,500.00
16040 • Fines	0.00	0.00	0.00	100.00	0.00	100.00	0.00	300.00
16050 • Contributions	0.00	0.00	6,714.75	5 625.00	375.00	6 0.00	7,089.75	625.00
16060 • Returned Check Fee	0.00	75.00	0.00	75.00	0.00	75.00	0.00	300.00
16085 • Equipment Rental	0.00	0.00	0.00	0.00	300.00	0.00	300.00	0.00
16100 • Miscellaneous Income	5,308.30	7	0.00		0.00		5,308.30	
Total 16000 • Other Income	9,640.55	2,715.00	7,322.75	1,380.00	117.00	(135.00)	17,080.30	4,233.00
17000 • Interest Income	52.00	45.00	46.86	45.00	19.66	45.00	118.52	180.00
18000 • Point Redemption from CC	2,560.00	900.00	0.00	900.00	1,000.00	900.00	3,560.00	3,600.00
Total Income	208,125.98	275,434.00	293,153.96	278,664.00	173,006.75	253,200.00	674,571.69	1,076,606.00
Cost of Goods Sold								
40000 • Merchandise Cost of Goods Sold								
40200 • Officials COGS	3,402.08		730.70	0.00	791.26	0.00	4,924.04	0.00
40300 • A Medals COGS	479.37		1,054.62	0.00	575.24	0.00	2,109.23	0.00
Total 40000 • Merchandise Cost of Goods Sold	3,881.45	4B	1,785.32	0.00	1,366.50	0.00	7,033.27	0.00
Total COGS	3,881.45		1,785.32	0.00	1,366.50	0.00	7,033.27	0.00
Gross Profit	204,244.53	275,434.00	291,368.64	278,664.00	171,640.25	253,200.00	667,538.42	1,076,606.00
Expense								
52000 • National/Senior Program								
52015 • Sr. - Pro Swim Series/Ohers	0.00	1,600.00	1,800.00	2,100.00	900.00	4,200.00	2,700.00	10,000.00
52020 • Sr. National Champs	0.00	0.00	7,500.00	14,025.00	0.00	0.00	7,500.00	14,025.00
52035 • Jr. - Champ Meets	0.00	0.00	66,625.00	52,000.00	0.00	0.00	66,625.00	52,000.00
52040 • Open Water Programs	0.00	0.00	0.00	0.00	0.00	1,800.00	0.00	1,800.00
52060 • Club-Coach Travel	0.00	350.00	9,050.00	11,000.00	400.00	2,700.00	9,450.00	18,050.00
52070 • Club Development/Education	15,088.00	20,000.00	500.00	0.00	2,000.00	0.00	17,588.00	20,000.00
52095 • Sectionals	0.00	0.00	4,400.00	2,000.00	10,600.00	11,600.00	15,000.00	35,000.00
52100 • Futures Meet	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00
Total 52000 • National/Senior Program	15,088.00	21,950.00	89,875.00	81,125.00	13,900.00	20,300.00	118,863.00	8 180,875.00

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	Nov 18	Budget	Feb 19	Budget	May 19	Budget	Sep '18 - May 10, 2019	Budget
54000 - Age Group Programs								
54010 - Pac Coast All Star Meet	0.00	0.00	14,372.91	14,195.00	0.00	0.00	14,372.91	14,195.00
54015 - Western Zone Meet	0.00	0.00	0.00	0.00	0.00	0.00	23.16	100,740.00
54150 - Zone All-Star Meet-Host Zone	0.00	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00	5,000.00
54200 - Zone All-Star Meet	0.00	0.00	0.00	0.00	40,906.70	43,200.00	40,906.70	43,200.00
Total 54000 - Age Group Programs	0.00	0.00	14,372.91	14,195.00	45,906.70	48,200.00	60,302.77	163,135.00
54500 - Camp Program								
54510 - SR Olympic Training Center	0.00	0.00	22,026.92	20,500.00	0.00	0.00	22,026.92	20,500.00
54515 - 11/12 JO Camp	0.00	0.00	0.00	8,500.00	0.00	0.00	0.00	8,500.00
54520 - Adam Schmidt 10 & Under	0.00	0.00	0.00	0.00	0.00	1,200.00	0.00	1,200.00
54535 - 13-18 Jr. Leadership Camp	0.00	8,000.00	0.00	0.00	0.00	0.00	0.00	8,000.00
54550 - Diversity Camp	4,798.19	3,300.00	0.00	0.00	500.00	0.00	5,298.19	3,300.00
Total 54500 - Camp Program	4,798.19	11,300.00	22,026.92	29,000.00	500.00	1,200.00	27,325.11	41,500.00
54600 - Disability								
54610 - Travel	0.00	0.00	0.00	0.00	0.00	300.00	0.00	600.00
Total 54600 - Disability	0.00	0.00	0.00	0.00	0.00	300.00	0.00	600.00
55000 - Diversity								
55100 - Diversity Program Grants	10,800.00	0.00	1,225.00	12,500.00	149.68	6,250.00	12,174.68	25,000.00
55150 - MEFAP Sponsorship	1,064.00	1,700.00	2,763.95	1,800.00	1,096.55	2,100.00	4,924.50	7,200.00
55200 - Awareness Fund	1,185.00	150.00	320.00	150.00	256.76	150.00	1,761.76	600.00
55300 - Fred Siegrist Scholarship	0.00	150.00	0.00	150.00	0.00	150.00	0.00	600.00
55400 - Diversity Camp Donation	0.00	0.00	0.00	0.00	(1.00)	0.00	(1.00)	5,000.00
Total 55000 - Diversity	13,049.00	2,000.00	4,308.95	14,600.00	1,501.99	8,650.00	18,859.94	38,400.00
55500 - Events								
55502 - FW/JO Awards								
55502A - JO Awards	0.00	0.00	3,301.37	3,000.00	3,767.05	3,000.00	7,068.42	9,000.00
55502B - Far Western Awards	0.00	0.00	0.00	0.00	3,076.31	3,500.00	3,076.31	7,000.00
55502C - Shipping	0.00	0.00	0.00	350.00	0.00	350.00	0.00	1,040.00
Total 55502 - FW/JO Awards	0.00	0.00	3,301.37	3,350.00	6,843.36	6,850.00	10,144.73	17,040.00
55506 - Event Operations								
55506A - Meet Sup/Eqmt	0.00	0.00	0.00	0.00	1,388.83	0.00	1,388.83	0.00
Total 55506 - Event Operations	0.00	0.00	0.00	0.00	1,388.83	0.00	1,388.83	0.00
55508 - Pacific Hosted Meets								
55508A - Professional Services	0.00	0.00	0.00	0.00	17,440.00	18,100.00	17,440.00	28,100.00
55508B - Host Subsidy	0.00	0.00	0.00	0.00	35,000.00	35,000.00	35,000.00	70,000.00
55508C - Facility Rental	0.00	0.00	0.00	0.00	6,000.00	10,000.00	6,000.00	25,000.00
55508D - Hospitality	0.00	0.00	0.00	0.00	2,000.00	3,500.00	2,000.00	7,000.00
55508E - Swag, Tags and Other	0.00	0.00	0.00	0.00	6,345.47	8,900.00	6,345.47	17,800.00
55508F - Credit Card Discount	0.00	0.00	0.00	0.00	3,737.68	5,000.00	3,737.68	9,000.00

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55508G - Rentals	0.00	0.00	0.00	0.00	463.10	0.00	463.10	0.00
55508H - Staff Expense	0.00	0.00	0.00	0.00	1,282.04	0.00	1,282.04	0.00
Total 55508 - Pacific Hosted Meets	0.00	0.00	0.00	0.00	72,268.29	80,500.00	72,268.29	156,900.00
55510 - Annual Awards Banquet								
55515 - Banquet - Venue & Food	15,121.85	11,500.00	0.00	0.00	0.00	0.00	15,121.85	11,500.00
55520 - Awards & Programs	5,101.83	5,100.00	0.00	0.00	0.00	0.00	5,101.83	5,100.00
Total 55510 - Annual Awards Banquet	20,223.68	16,600.00	0.00	0.00	0.00	0.00	20,223.68	16,600.00
Total 55500 - Events	20,223.68	16,600.00	3,301.37	3,350.00	80,500.48	87,350.00	104,025.53	190,540.00
56000 - Chairman								
56020 - Volunteer Recognition	0.00	60.00	0.00	60.00	0.00	60.00	0.00	240.00
56030 - Contingency	0.00	360.00	0.00	540.00	3,479.59	540.00	3,479.59	1,800.00
56075 - Travel Expenses	0.00	150.00	0.00	450.00	0.00	450.00	0.00	1,200.00
56200 - Legal Council	3,000.00	2,000.00	2,000.00	0.00	2,772.00	1,000.00	7,772.00	3,000.00
Total 56000 - Chairman	3,000.00	2,570.00	2,000.00	1,050.00	6,251.59	2,050.00	11,251.59	6,240.00
57000 - Treasurer								
57200 - Fees-Filing	0.00	0.00	176.00	0.00	10.00	170.00	186.00	170.00
57300 - Fees-Accounting & Audit	4,400.00	5,200.00	18,362.50	13,500.00	2,882.50	5,500.00	25,645.00	27,400.00
57500 - Bank Service Charges	158.89	120.00	342.87	120.00	295.18	120.00	796.94	480.00
57600 - Use Tax Expense	562.09	600.00	(100.85)	1,200.00	(438.08)	1,200.00	0.00	4,000.00
57700 - Insurance	755.00	0.00	0.00	1,200.00	0.00	0.00	755.00	1,200.00
Total 57000 - Treasurer	5,875.98	5,920.00	18,780.52	16,020.00	2,749.60	6,990.00	27,382.94	33,250.00
58000 - Officials								
58300 - Supplies/Copying	0.00	700.00	0.00	700.00	772.11	300.00	772.11	1,900.00
58400 - Rule Books	0.00	0.00	0.00	3,400.00	2,354.40	0.00	2,354.40	3,400.00
58500 - Equipment	0.00	300.00	0.00	300.00	0.00	300.00	0.00	1,200.00
58600 - Clinics	30,827.73	30,000.00	0.00	0.00	0.00	0.00	30,827.73	30,000.00
58700 - Motivational(Recruit/Retain)	1,844.59	1,700.00	1,224.20	300.00	2,468.63	3,200.00	5,537.42	10,300.00
58800 - National Evaluators	1,862.16	2,000.00	0.00	0.00	2,759.42	1,500.00	4,621.58	5,000.00
58900 - Officials to National Meets	200.00	0.00	3,450.00	2,200.00	800.00	300.00	4,450.00	3,100.00
58950 - Lodging for Officials	288.83	1,000.00	883.55	1,000.00	3,279.05	4,100.00	4,451.43	9,100.00
Total 58000 - Officials	35,023.31	35,700.00	5,557.75	7,900.00	12,433.61	9,700.00	53,014.67	64,000.00
59000 - Volunteers								
59050 - Athlete Rep Program	0.00	420.00	0.00	630.00	0.00	630.00	0.00	2,100.00
59100 - Officials Background Check	38.00	204.00	38.00	272.00	0.00	0.00	76.00	476.00
59200 - Background Reimbursement LSC	416.00	375.00	684.00	375.00	152.00	375.00	1,252.00	1,500.00
59300 - Coach / Manager Stipend	305.00	0.00	1,500.00	1,900.00	553.10	0.00	2,358.10	4,300.00
59400 - Seminars / Clinics	0.00	2,000.00	366.60	1,000.00	306.28	1,500.00	672.88	6,000.00
59450 - Safe Sport Program	0.00	600.00	0.00	600.00	0.00	600.00	0.00	2,400.00
59500 - Meetings								

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59505 · Board of Directors	486.60	500.00	273.71	250.00	273.71	3,800.00	1,034.02	4,800.00
59510 · House of Delegates	3,921.68	4,000.00	0.00	0.00	0.00	3,000.00	3,921.68	7,000.00
59515 · Zone 4 HOD/BOD Attendance	192.49	814.00	0.00	272.00	297.55	543.00	490.04	1,900.00
Total 59500 · Meetings	4,600.77	5,314.00	273.71	522.00	571.26	7,343.00	5,445.74	13,700.00
60200 · USAS Convention								
60205 · Delegates	19,335.21	20,000.00	0.00	0.00	0.00	0.00	19,335.21	20,000.00
60215 · Athletes	2,193.78	3,000.00	0.00	0.00	0.00	0.00	2,193.78	3,000.00
Total 60200 · USAS Convention	21,528.99	23,000.00	0.00	0.00	0.00	0.00	21,528.99	23,000.00
Total 59000 · Volunteers	26,888.76	31,913.00	2,862.31	5,299.00	1,582.64	10,448.00	31,333.71	53,476.00
62000 · Marketing								
62100 · Web Site/Internet	257.83	424.00	209.85	352.00	747.35	422.00	1,215.03	1,580.00
Total 62000 · Marketing	257.83	424.00	209.85	352.00	747.35	422.00	1,215.03	1,580.00
63000 · Office Expenses								
63100 · Telephone & Internet	741.14	810.00	601.94	810.00	488.92	810.00	1,832.00	3,240.00
63150 · Conference Call Services	346.77	300.00	562.67	360.00	893.34	800.00	1,802.78	2,000.00
63300 · Postage	208.26	330.00	90.35	300.00	11.02	300.00	309.63	1,350.00
63400 · Supplies/Copying	128.13	600.00	108.11	600.00	1,265.42	600.00	1,501.66	2,400.00
63450 · Donations to other organization	0.00	60.00	0.00	90.00	0.00	90.00	0.00	300.00
63500 · Mileage	0.00	30.00	0.00	0.00	0.00	125.00	0.00	240.00
63600 · Repair & Maintenance	65.25	60.00	0.00	60.00	28.26	60.00	93.51	240.00
63625 · Equipment Purchases	255.56	60.00	0.00	180.00	0.00	180.00	255.56	600.00
63650 · Computer Purchases	0.00	450.00	0.00	450.00	0.00	450.00	0.00	1,800.00
63675 · Software Purchases	672.72	375.00	384.72	375.00	611.71	375.00	1,669.15	1,500.00
63700 · Storage Rental	1,154.97	1,155.00	2,414.97	1,165.00	1,184.97	1,170.00	4,754.91	4,660.00
63800 · Office Space	3,554.19	4,100.00	4,115.30	4,100.00	2,659.46	4,400.00	10,328.95	16,800.00
63810 · Staff Meetings	0.00	0.00	163.00	250.00	0.00	0.00	163.00	250.00
Total 63000 · Office Expenses	7,126.99	8,330.00	8,441.06	8,740.00	7,143.10	9,360.00	22,711.15	35,380.00
70000 · Staff Expenses								
70105 · Salary & Wages	60,236.79	59,370.00	61,562.31	61,720.00	51,871.00	63,361.00	173,670.10	247,543.00
70110 · Employer Taxes	4,626.54	5,168.00	5,452.25	5,370.00	4,170.41	5,511.00	14,249.20	21,536.00
70112 · Workers Comp Expense	423.23	700.00	507.75	700.00	507.75	700.00	1,438.73	2,800.00
70115 · PTO Expense	(10.11)	300.00	1,559.94	300.00	328.32	300.00	1,878.15	1,200.00
70150 · Payroll Processing	394.50	249.00	469.50	249.00	378.75	249.00	1,242.75	996.00
66000 · Payroll Expenses	0.00		0.01		(0.02)		(0.01)	
Total 70000 · Staff Expenses	65,670.95	65,787.00	69,551.76	68,339.00	57,256.21	70,121.00	192,478.92	274,075.00

Pacific Swimming Budget vs Actual

September 2018 through August 2019

	Q1 Sep -		Q2 Dec '18 -		Q3 Mar -		TOTAL	
	Nov 18	Budget	Feb 19	Budget	May 19	Budget	Sep '18 - May 10, 2019	Budget
70200 - Contractors								
70215 - Other Professional Services	4,500.00	13	0.00		0.00		4,500.00	
70205 - Registration Contractor	1,800.00	14	1,800.00	1,800.00	1,200.00	1,800.00	4,800.00	7,200.00
Total 70200 - Contractors	6,300.00		1,800.00	1,800.00	1,200.00	1,800.00	9,300.00	7,200.00
75000 - Miscellaneous	590.00	15	0.00	0.00	0.00		590.00	0.00
Total Expense	203,892.69		243,088.40	251,770.00	231,673.27	276,891.00	678,654.36	1,090,251.00
Net Ordinary Income	351.84		48,280.24	26,894.00	(60,033.02)	(23,691.00)	(11,115.94)	(13,645.00)
Other Income/Expense								
Other Expense								
88000 - Pacific Swimming Grants	0.00		6,892.52	30,000.00	4,280.08	10,000.00	11,172.60	50,000.00
89200 - Special Projects	25,881.02		0.00	0.00	0.00	0.00	25,881.02	25,000.00
Total Other Expense	25,881.02		6,892.52	30,000.00	4,280.08	10,000.00	37,053.62	75,000.00

- 1 Revenue Loss due to cancelled meets from bad air quality from Camp Fire
- 2 SCFW had approximately 200 less athletes than previous year
- 3 Diversity Camp continues to grow in size
- 4A & B Merchandise Sales and Cost of Goods Sold was not previously shown in Budget
- 5 Received from Speedo for 2018 Far Western Awards
- 6 Received from Bag Tags as part of sponsor agreement
- 7 Revenue from Tom Shields Clinic

- 8 Underestimated the number of athletes attending Junior Nationals
- 9 New - Event Operations
- 10 Charged against Accrued Accounts Payable
- 11 Banquet size increased
- 12 Increased Legal expenses due to By-law review
- 13 Tom Shields
- 14 Judy Siegrist has retired! Thanks for your long service to Pacific Swimming
- 15 Expenses related to Tom Shields Clinic